notification of travel may result in disallowance of the expenses related to the travel.

§1484.38 Can a Cooperator keep proceeds generated from an activity?

Any income or refunds generated from an activity, i.e., participation fees, proceeds of sales, refunds of value added taxes (VAT), the expenditures for which have been wholly or partially reimbursed, shall be repaid by submitting a check payable to Commodity Credit Corporation or by offsetting the Cooperator's next reimbursement claim.

[64 FR 52630, Sept. 30, 1999. Redesignated and amended at 65 FR 9995, 9996, Feb. 25, 2000]

Subpart D—Contributions and Reimbursements

§ 1484.50 What cost share contributions are eligible?

- (a) The Cooperator shall pay all costs necessary for the operation of the Cooperator's U.S. office.
- (b) In calculating the amount of contributions that it will make, and the contributions it will receive from a U.S. industry or a State agency, a Cooperator program applicant may include the costs (or such prorated costs) listed under paragraph (c) of this section if:
- (1) Expenditures will be made in furtherance of the Cooperator's overall foreign market development program;
- (2) The contributor has not been or will not be reimbursed by any other source for such costs; and
- (3) The contribution is made during the period covered by the project agreement.
- (c) Subject to paragraph (b) of this section, eligible contributions are:
 - (1) Cash;
 - (2) Compensation paid to personnel;
- (3) The cost of acquiring materials, supplies, or services;
 - (4) The cost of office space;
- (5) A reasonable and justifiable proportion of general administrative costs and overhead:
- (6) Payments for indemnity and fidelity bond expenses;
- (7) The cost of business cards;
- (8) The cost of seasonal greeting cards;

- (9) Fees for office parking;
- (10) The cost of subscriptions to publications;
- (11) The cost of activities conducted overseas;
 - (12) Credit card fees;
- (13) The cost of any independent evaluation or audit that is not required by FAS to ensure compliance with program requirements;
- (14) The cost of giveaways, awards, prizes and gifts;
 - (15) The cost of product samples;
- (16) Fees for participating in U.S. government activities:
- (17) The cost of air and local travel in the United States related to a foreign market development effort;
- (18) Transportation and shipping costs:
- (19) The cost of displays and promotional materials;
 - (20) Advertising costs;
- (21) Reasonable travel costs and expenses related to undertaking a foreign market development activity;
- (22) Payment of employee's or contractor's share of personal taxes;
- (23) The cost associated with trade shows, seminars, entertainment and STRE conducted in the United States;
- (24) Product research that is undertaken to benefit an industry and has a specific export application; and
 - (25) Consumer promotions.

§ 1484.51 What are ineligible contributions?

- (a) The following are not eligible contributions:
- (1) Any portion of salary or compensation of an individual who is the target of a promotional activity;
- (2) Any land costs other than allowable costs for office space;
 - (3) Depreciation;
- (4) The cost of refreshments and related equipment provided to office staff:
- (5) The cost of insuring articles owned by private individuals;
- (6) The cost of any arrangement which has the effect of reducing the selling price of an agricultural commodity:
- (7) The cost of product development or product modifications;
- (8) Slotting fees or similar sales expenditures: